

Exhibit 3

Ohio EPA

Re: Tecumseh Corrugated Box Company
Jaite Mill Division
Brecksville, Ohio

No. 11

March 16, 1984

Ernest R. Genovese
Attorney at Law
800 Centran Building
Akron, Ohio 44308

Dear Ernie:

Thank you for attending our meeting in Columbus, Ohio with Ohio EPA's staff and with the National Park Service of the U.S. Department of Interior. I believe it was useful for all concerned at this meeting to discuss the poorly treated wastewater discharge at the Tecumseh plant, together with the Park Service's plan to acquire the Tecumseh property and Tecumseh's plan to close its manufacturing facility and to later relocate.

It is Ohio EPA's understanding that the National Park Service will be able to deliver an appraisal of the U.S. government's purchase price of the Tecumseh property some time in August, 1984, or no later than September 1, 1984. The Park Service anticipates that it will have funds allocated in federal Fiscal Year 1985 (beginning October 1, 1984) to purchase the Tecumseh site. Both the Company and the National Park Service believe that the sale of the Company's property to the U.S. government can be completed not later than January 1, 1985. At that time, the Park Service may give the Company 90 days notice to vacate the premises. It is Ohio EPA's contention that the Park Service, and the U.S. government, as owner, would then be liable for the wastewater discharge emanating from Tecumseh's operations upon assuming ownership of the site in Brecksville.

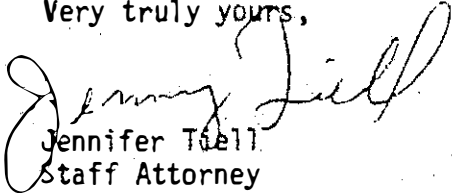
Ohio EPA seeks to bring the Company in compliance with its NPDES permit and thereby mitigate the environmental harm caused by the Tecumseh Corrugated Box Company's inadequately treated wastewater discharge as soon as possible. This discharge is generated by the Company's paper mill operation, as opposed to its box manufacturing operation. It is this Agency's understanding that Tecumseh does not intend to relocate the paper mill but only the box manufacturing portion of its operation at such time as the Brecksville facility is purchased and closed. Given Ohio EPA's concerns with the poorly treated waste discharge Tecumseh agrees to permanently close its paper mill operations not later than September 15, 1984. Tecumseh will therefore close the paper mill before purchase of the site by the U.S. government, which is anticipated to take place in January, 1985, and Tecumseh will not operate the paper mill subsequent to the National Park Service's acquisition of this property.

*The relocation of the mill was not to be at
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Ernest R. Genovese
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Please contact me at (614) 466-3491 if the foregoing does not accurately represent the discussion at our meeting on March 6, 1984 or our telephone conversation on March 9, discussing the paper mill closure in mid-September. Again, thank you for taking the time to meet with the Ohio EPA.

Very truly yours,



Jennifer Tiell
Staff Attorney

JT:cw

cc: Andy Turner/Paul Flanigan
Bob Phelps/Mike Savage
Dennis Lee/Bill Miller, NEDO
J. W. Blanton, U.S. Department of Interior